

## **Kentucky Film Office – Tax Rebate Program Information**

Filming on location? Need to boost your budget? The Kentucky Film Office can help.

For location production, Kentucky has what you've been looking for, plus something extra: our tax rebate program. It's an easy way to trim your production budget.

### **What is the sales tax rebate program?**

This program entitles eligible motion picture and television production companies to a refund of Kentucky's 6% sales and use tax on expenditures made in connection with the production.

### **What is an eligible production?** Eligible productions include:

- \* Feature-length motion pictures intended for theatrical release or for exhibition on national television by a network or through national syndication

or

- \* Television programs that will serve as a pilot for or be a segment of an ongoing dramatic or situation comedy series televised on a network or through national syndication.

### **How does the program work?**

1. An eligible production company should file a one-page registration form with the Kentucky Revenue Cabinet during the preproduction phase. This report must:

- \* Estimate production dates.
- \* Estimate local production expenditures.
- \* Name a representative to maintain expenditure records and to file the refund application.
- \* Provide the state with the Kentucky address for maintenance of expenditure records .

2. Only expenditures subject to Kentucky sales and use tax and purchased with a check drawn on a Kentucky financial institution qualify for the refund. Petty cash purchases made from a fund established by a check drawn on a Kentucky financial institution and accompanied by vouchers or receipts also qualify.

3. Within 60 days after the completion of filming, the company must submit a one-page refund application, accompanied by an expenditure report.

4. The state expects to process most refunds within 60 days after the receipt of the application and expenditure report from the production company.

What are some examples of qualified expenditures?

Typical production company expenditures subject to Kentucky sales and use tax include accommodations, meals, production equipment rentals and purchases, set construction and rigging materials, production office equipment rentals and purchases, utilities, and prop and wardrobe rentals and purchases.

The program requires no interim statements or expenditure minimums.

Kentucky Tax Rebate Check List

Call Kentucky Film Office at 800-345-6591 for registration information.

Complete registration form and return it to the Kentucky Revenue Cabinet, Sales and Use Tax Section, P.O. Box 1274, Frankfort, Kentucky 40602.

Complete and return application and expenditure report to the Kentucky Revenue Cabinet, Sales and Use Tax Section, P.O. Box 1274, Frankfort, Kentucky 40602.

Return Kentucky Film Office Location Expenditure Report to the Kentucky Film Office, 2200 Capital Plaza Tower, 500 Mero Street, Frankfort, Kentucky, 40601. For more information about location production in Kentucky contact:

Kentucky Film Office  
2400 Capital Plaza Tower  
500 Mero Street  
Frankfort, Kentucky 40601  
Ph: 502-564-3456 (502-564-FILM) or 800-345-6591 (800-FILM KY 1)  
Fax: 502-564-7588